



# **ENGINEER'S REPORT**

For

## **Street Lighting Maintenance Assessment District No. 1999-1**

**(Dublin Ranch and Tracts 7067, 7856, 8024, 8073 & 8074)**

Fiscal Year 2016-17

For the

**City of Dublin  
Alameda County, California**

June 7, 2016



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**ENGINEER'S REPORT**  
**CITY OF DUBLIN**  
**LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

The undersigned respectfully submits the enclosed report as directed by the City Council. The undersigned certifies that he is a Professional Engineer, registered in the State of California.



DATED: June 7, 2016

  
BY: K. Dennis Klingelhofer  
Assessment Engineer  
R.C.E. No. 50255

## **1 OVERVIEW**

### **1.1 INTRODUCTION**

The City of Dublin ("City") levies and collects special assessments on parcels within the City of Dublin Street Lighting Maintenance Assessment District No. 1999-1 ("District") in order to maintain the public street lighting improvements within those areas.

The assessments and methods of apportionment described in this Report utilize commonly accepted assessment engineering practices and have been calculated and proportionately spread to each parcel based on the special benefits received as approved by the City Council at the time the District was formed.

#### ***General Description of the District***

The District was initially formed in 1999 to provide a dedicated source of funding for the ongoing maintenance of public street lighting improvements within the boundaries of the Dublin Ranch development (excepting the golf course). Tract 7067, which is the Clifton Park development off of Mountain Rose Place in the western hills of the City. The Clifton Park development was annexed to the District in 2000, and Dublin Ranch Areas A and G were annexed in 2001. The remaining portions of Dublin Ranch, including areas B, C, F and H were annexed to the District in December 2005. Fallon Village (Tract 7586) was annexed to the District in 2007, and Jordan Ranch (Tract 8024, 8073 & 8074) was annexed to the District in 2011. One reason for the formation of the new district was that a special decorative lighting fixture was designed and installed throughout the area in order to create a community element as part of the development. A Diagram showing the exterior boundaries of the District is provided in this Report in Appendix A.

#### ***Compliance with the California Constitution***

Assessments are levied annually within the District pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code ("1972 Act"). All assessments described in this Report and approved by the City Council are prepared in accordance with the 1972 Act and are in compliance with the provisions of the California Constitution Article XIID ("Article XIID"), which was enacted with the passage of Proposition 218 in November 1996.

The formation of this District was initiated by petition from the developer, and the City has determined it is compliant with the substantive and procedural requirements of Proposition 218 and the 1972 Act. At the time the District was formed, the property owners agreed to the inclusion of a formula for increasing assessments for each fiscal year to offset increases due to inflation as described in the assessment methodology.

Any future increase in the assessment rate in excess of the maximum allowable rate or substantial changes in the services provided would require the approval of the property owners subject to the assessment based upon a mailed ballot which would be sent to each property owner.



***Summary of Proposed Assessment and Expenditures***

A summary of the assessments to be levied for each property type is shown in the table below.

<b>Property Type</b>	<b>EDU Factor</b>	<b>Assessment Rate</b>	<b>Basis</b>
Single-Family Residential (SFR)	1.00	\$ 41.67	Parcel
Commercial	5.50	\$ 229.19	Acre
Exempt, Common Open Space, Public Land	0.00	\$ 0.00	Parcel

## **2 IMPROVEMENTS**

The District provides for the continued installation, maintenance and servicing street lighting improvements within the public right-of-ways and within public easements within private streets which provide special benefit to parcels and properties within the District.

For the first several years after formation of the District, this District did not incur a significant maintenance cost; however, as the street lights age, the number of repairs are increasing. In addition, a portion of the funds collected from the annual assessments of this District are being set aside for future capital improvement project costs in a separate improvement fund referred to as a Capital Improvement Fund (CIF). The Fund was established for proposed improvements and expenditures that are greater than can be conveniently raised from a single annual assessment. Anticipated projects include LED conversions and pole painting. The funds are not considered part of the regular maintenance of the improvements or of the Operating Reserve Fund.

In Fiscal Year 2012-13, 321 street lights in the District were retrofitted with new light emitting diode (LED) fixtures. The total construction cost for these improvements is \$283,800. As part of this retrofit, the district received a one-time rebate amount of \$39,950 from Pacific Gas & Electric (PG&E).

As generally defined in the 1972 Act, maintenance and servicing of the street lighting improvements may include one or any combination of the following:

- 1) The installation or construction of public lighting facilities, including, but not limited to streetlights and traffic signals.
- 2) The installation or construction of any facilities which are appurtenant to any of the foregoing or which are necessary or convenient for the maintenance or servicing thereof; including but not limited to, grading, removal of debris, the installation or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities.
- 3) The maintenance or servicing, or both, of any of the foregoing including the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including, but not limited to:
  - a) Repair, removal, or replacement of all or any part of any improvements;
  - b) Grading, clearing, removal of debris, the installation, repair or construction of curbs, gutters, walls, sidewalks, or paving, or water, irrigation, drainage, or electrical facilities;
  - c) The cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.
  - d) Electric current or energy, gas, or other agent for the lighting or operation of any other improvements.
- 4) Incidental expenses associated with the improvements including, but not limited to:
  - a) The cost of preparation of the report, including plans, specifications, estimates, diagram, and assessment;
  - b) The costs of printing, advertising, and the publishing, posting and mailing of notices;
  - c) Compensation payable to the County for collection of assessments;
  - d) Compensation of any engineer or attorney employed to render services;

- e) Any other expenses incidental to the construction, installation, or maintenance and servicing of the improvements; and,
- f) Costs associated with any elections held for the approval of a new or increased assessment.

Pursuant to the 1972 Act:

"Maintain" or "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including repair, removal, or replacement of all or any part of any improvement.

"Service" or "servicing" means the furnishing of electric current or energy, gas, or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements.

Drawings showing the specific locations of the improvements are on file in the City's Engineering Department and are made a part of this report by reference.

### **3 BUDGET**

All public streetlights and other eligible improvements within the District are maintained and serviced on a regular basis. The proposed budget for District is shown on the following page. This includes an estimate of the costs of utilities, operations, services, administration and maintenance associated with the improvements, including all labor, personnel, equipment, materials and administrative expenses. The summary also shows the estimated fund balance, and the projected contribution/ (transfer) based upon the estimated expenditures and assessment revenue. Projected budgets are also shown for the next 2 fiscal years. For Fiscal Year 2017-18 and 2018-19, the budget assumes a 15% increase for the County maintenance contract, and 5% increase for electricity rates.

The following describes the services and costs shown in the budget.

#### **DIRECT COSTS:**

**Operating Supplies** – The cost of ongoing maintenance and servicing of the street lighting improvements including street light repair parts and the labor associated with performing the repair work. In addition, a portion of this cost is set aside as a contingency amount for large repairs.

**Contract with Alameda County** – The cost of street light maintenance provided from the County of Alameda based on the current fiscal year contract.

**California Street Light Association** – The cost of Street Light Association dues based on relative number of lights within the District.

**Utilities Electricity** – The cost of street light electrical energy use, including miscellaneous PG&E charges.

**Miscellaneous Expenses** – Costs that cannot easily be categorized into any of the other Direct Costs defined above.

#### **ADMINISTRATIVE COSTS:**

**District Administration, Consulting** – The costs of contracting with professionals to provide services specific to the levy administration, including preparation of the Engineer's Report, resolutions, and levy submittal to the County. These fees can also include any additional administrative, legal, or engineering services specific to the District such as the cost to prepare and mail notices of the public meeting and hearing.

**Public Works Administration** – The cost of services provided to administer the District from the Public Works department of the City of Dublin.

**County per Parcel Fee** – The cost to the District for the County to collect assessments on the property tax bills. Alameda County charges 1.7% of the total amount levied.



**Engineer's Report**  
**Street Lighting Maintenance District No. 1999-1**  
**City of Dublin**  
**Fiscal Year 2016-17**

**June 7, 2016**

City of Dublin Street Lighting Maintenance Assessment District 1999-1					
	Adjusted Budget FY 2015-16	Estimated Expenses FY 2015-16	Estimated Budget FY 2016-17	Forecast Budget FY 2017-18	Forecast Budget FY 2018-19
Inflation Rate (%)	n/a	n/a	5%	5%	5%
<b>DIRECT COSTS</b>					
Maintenance	\$ 3,000	\$ 3,500	\$ 5,000	\$ 5,500	\$ 5,775
Contract with Alameda County	\$ 38,667	\$ 38,667	\$ 56,446	\$ 61,009	\$ 64,059
LED Conversion Project - O&M Savings	\$ -	\$ -	\$ -	\$ -	\$ -
California Street Light Association	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390
Utilities - Electricity	\$ 116,038	\$ 116,038	\$ 117,520	\$ 123,261	\$ 129,424
LED Conversion Project - Utilities Savings	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Expenses	\$ 170	\$ 170	\$ 170	\$ 170	\$ 170
<b>TOTAL DIRECT</b>	<b>\$ 158,265</b>	<b>\$ 158,765</b>	<b>\$ 179,526</b>	<b>\$ 190,330</b>	<b>\$ 199,819</b>
<b>ADMINISTRATION COSTS</b>					
District Administration	\$ 3,520	\$ 3,520	\$ 3,696	\$ 3,881	\$ 3,997
Public Works Administration	\$ 1,930	\$ -	\$ -	\$ -	\$ -
County per Parcel Fee	\$ 3,520	\$ 4,662	\$ 5,325	\$ 5,369	\$ 5,414
<b>TOTAL ADMINISTRATION</b>	<b>\$ 8,970</b>	<b>\$ 8,182</b>	<b>\$ 9,021</b>	<b>\$ 9,250</b>	<b>\$ 9,411</b>
<b>COLLECTIONS/(CREDITS) APPLIED TO LEVY</b>					
<b>TOTAL DIRECT AND ADMIN COSTS</b>	<b>\$ 167,235</b>	<b>\$ 166,947</b>	<b>\$ 188,547</b>	<b>\$ 199,580</b>	<b>\$ 209,230</b>
Reserve Collection/(Transfer)	\$ 118,594	\$ 118,594	\$ 124,667	\$ 116,254	\$ 109,204
Capital Improvement Fund Collection/(Transfer)	\$ -	\$ 2,095	\$ -	\$ -	\$ -
LED Conversion Project - PG&E Rebate	\$ -	\$ -	\$ -	\$ -	\$ -
Delinquency Contingency	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050	\$ 2,050
Other Revenues/(General Fund Contributions)					
<b>TOTAL ADJUSTMENTS</b>	<b>\$ 120,644</b>	<b>\$ 122,739</b>	<b>\$ 126,717</b>	<b>\$ 118,304</b>	<b>\$ 111,254</b>
<b>Balance to Levy (Budgeted/Estimated)</b>	<b>\$ 287,879</b>	<b>\$ 289,686</b>	<b>\$ 313,214</b>	<b>\$ 315,834</b>	<b>\$ 318,453</b>
Actual Collection Variance	\$ (12,303)	\$ 6,031	\$ (0)	\$ (0)	\$ 0
<b>APPLIED CHARGE</b>	<b>\$ 275,576</b>	<b>\$ 295,717</b>	<b>\$ 313,214</b>	<b>\$ 315,834</b>	<b>\$ 318,453</b>
Total Revenue at Maximum Rate	\$ 330,712	\$ 342,904	\$ 374,406	\$ 384,400	\$ 394,716
Variance above/(below) Maximum Revenue	\$ (55,136)	\$ (47,187)	\$ (61,192)	\$ (68,566)	\$ (76,262)
<b>DISTRICTS STATISTICS</b>					
Total Parcels	5,993	6,225	6,287	6,350	6,413
Total Parcels Levied	5,374	5,634	5,696	5,759	5,823
Total Equivalent Benefit Units	6,844.65	7,096.53	7,516.53	7,579.40	7,642.27
Proposed Levy per EDU	\$ 40.26	\$ 41.67	\$ 41.67	\$ 41.67	\$ 41.67
Maximum Allowed Levy per EDU	\$ 48.32	\$ 48.32	\$ 49.62	\$ 51.11	\$ 52.64
<b>Applied Levy per EDU</b>	<b>\$ 40.26</b>	<b>\$ 41.67</b>	<b>\$ 41.67</b>	<b>\$ 41.67</b>	<b>\$ 41.67</b>
<b>Fund Balance Information</b>					
Est. Beginning Reserve Fund Balance	\$ 484,288	\$ 482,512	\$ 547,388	\$ 336,646	\$ 427,826
Reserve Fund Adjustments	\$ 138,079	\$ 118,594	\$ 124,667	\$ 116,254	\$ 109,204
Transfer From/(To) Capital Improvement Fund	\$ (128,350)	\$ (68,349)	\$ (351,450)	\$ (38,020)	\$ (38,020)
Prior/Penalties/Public Damage	\$ 6,889	\$ 7,393	\$ 7,830	\$ 7,896	\$ 7,961
Interest	\$ 2,265	\$ 7,238	\$ 8,211	\$ 5,050	\$ 6,417
Projected Reserve Balance at End of Year	\$ 503,172	\$ 547,388	\$ 336,646	\$ 427,826	\$ 513,388
Beginnng CIF Balance	\$ 140,213	\$ 140,213	\$ 238,563	\$ 238,563	\$ 238,583
CIF Adjusments	\$ -	\$ -	\$ -	\$ -	\$ -
LED Conversion Project	\$ -	\$ -	\$ (313,450)	\$ -	\$ -
CIF Pole Painting	\$ (30,000)	\$ (30,000)	\$ (38,000)	\$ (38,000)	\$ (38,000)
Transfer From/(To) CIF Reserve Fund	\$ 128,350	\$ 128,350	\$ 351,450	\$ 38,020	\$ 38,020
Projected CIF Year End Fund Balance	\$ 238,563	\$ 238,563	\$ 238,563	\$ 238,583	\$ 238,603



**Harris & Associates.**

**LEVY BREAKDOWN:**

**Reserve Collection/(Transfer)** – The 1972 Act pursuant to *Chapter 1, Article 4 Section 22569 (a)*, provides for a District Reserve Fund for operations. Negative amounts shown for this budget item represent transfers from the Reserve Fund that reduces the Balance to Levy. Maintaining a fully funded Operating Reserve eliminates the need for the City to transfer funds from non-District accounts to pay for operational expenses during the first half of the fiscal year and also provides the District with sufficient funds to address any unforeseen or unusual expenditures that may occur during the year.

**Capital Improvement Fund Collection/(Transfer)** – The 1972 Act pursuant to *Chapter 5, beginning with Section 22660*, provides for the District to establish by resolution an assessment installment plan for proposed improvements and expenditures that are greater than can be conveniently raised from a single annual assessment. Depending on the nature of the planned improvements, the collection of funds necessary to complete the project may be collected over a period up to thirty years, but typically not more than five years. The funds collected shall be accumulated in a separate improvement fund commonly referred to as a Capital Improvement Fund (CIF) and are not considered part of the regular maintenance of the improvements or the Reserve Fund.

Because the money accumulated in the Capital Improvement Fund is for a specific planned project (budgeted separately), the amount shown for this item in the annual budget will typically be a positive number representing the amount being collected that year as part of the Balance to Levy. A negative number (Transfer) should only occur after the project has been completed and excess funds are being credited back to the District's regular accounts. The actual fund balances and expenditures for Capital Improvements are clearly identified under the Fund Balance Information section of the Budget.

**Delinquency Contingency** – This is the estimated amount designated for delinquent property tax payments that the County is unable to collect in a given year.

**Other Revenue/General Fund (Contributions)** – This item includes additional funds designated for the District that are not annual assessments. These funds are added to the District account to reduce assessments, and may be from non-District or District sources including City General Fund Contributions and/or interest earnings. Any funds indicated on this line will be shown as a negative number indicating a reduction in the amount to be levied and represent funds that do not have to be repaid.

**Balance to Levy** – This is the total amount to be collected for the current Fiscal Year through the annual assessments (for special benefits). The Balance to Levy represents the sum of Total Direct and Administration Costs, Reserve Fund Contributions or Transfers, Contributions from Other Revenue Source, and the Contribution Replenishment. Only those costs related to the improvements identified as special benefits are levied and collected on the tax roll.

**Total Parcels Levied** – The total number of parcels within the District that will receive the special benefits during the current fiscal year.

**Total EDUs** – The total Equivalent Dwelling Units in the District applied to the parcels described above.

**Proposed Levy per EDU** – This amount represents the rate being applied to each parcel's individual EDU factor. The Levy per EDU is the result of dividing the "Special Assessment to Levy" by the Total EDUs of the District for the fiscal year.

**Maximum Allowed Levy per EDU** – This is the rate per EDU approved by property owners within the District, in accordance with Proposition 218, adjusted for inflation as described in the Method of Apportionment.

### **3.1 ALLOWABLE MAXIMUM ASSESSEMENT RATE**

It is recognized that the cost of maintaining the District improvements increases slightly every year as a result of inflation. At the time the District was formed, the property owners approved a formula for increasing assessments for each future fiscal year to offset increases in costs due to inflation.

The maximum assessment amount allowed for each fiscal year shall be increased in an amount equal to the annual percentage increase of the local San Francisco-Oakland-San Jose Area Consumer Price Index ("Index") for "All Urban Wage Earners and Clerical Workers" (applies to all costs except electricity), plus any actual increase in the cost of electricity. Each fiscal year the City shall identify the annual percentage difference in the Index between April of the current fiscal year and that of the previous April. Should the Bureau of Labor Statistics revise such index or discontinue the preparation of such index, the City shall use the revised index or comparable system as approved by the City Council for determining fluctuations in the cost of living. The table below shows the calculations for the adjustment to the Maximum Allowable Assessment for Fiscal Year 2016-17.

<b>Item</b>	<b>Estimated Budget FY 2016-17</b>	<b>Forecast Budget FY 2017-18</b>	<b>Forecast Budget FY 2018-19</b>
CPI April Prior Year	257.622	N/A	N/A
CPI April Current Year	264.565	N/A	N/A
% Increase/(Decrease)	2.695%	3.000%	3.000%
Prior Year Maximum Levy per EDU less Electricity Costs	\$ 29.39	\$ 22.04	\$ 22.04
Current Year Maximum Levy per EDU- CPI only	\$ 30.18	\$ 22.70	\$ 22.70
Electricity Costs Current Year	\$ 117,520	\$ 123,261	\$ 129,424
Electricity Cost Costs Prior Year	\$ 116,038	\$ 117,520	\$ 123,261
Change in Electricity Cost	\$ 1,482	\$ 5,741	\$ 6,163
% Change in Electricity Cost	1.28%	4.89%	5.00%
Max Amount per EDU for Electricity Cost	\$ 19.63	\$ 19.63	\$ 19.63
Maximum Levy per EDU current year	\$ 41.67	\$ 41.67	\$ 41.67

In the event that the City Council determines that an inflation adjustment is not required for a given fiscal year, the City Council may authorize the assessment without applying the adjustment formula to the amount levied. If the budget and assessments for a district require an increase greater than the adjustment set forth in the formula, then the proposed increase would be subject to approval by the District property owners. Each fiscal year, the maximum assessment rate shall increase at the maximum amount allowable regardless of whether the increase is levied to the parcels within the District.

## **4 METHOD OF APPORTIONMENT**

### **4.1 GENERAL**

The 1972 Act permits the establishment of assessment districts by agencies for the purpose of providing certain public improvements which include the construction, maintenance and servicing of public lights, landscaping and appurtenant facilities. The 1972 Act further requires that the cost of these improvements be levied according to benefit rather than assessed value:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

The formula used for calculating assessments in the District therefore reflects the composition of the parcels, and the improvements and services provided, to fairly apportion the costs based on estimated benefit to each parcel. In addition, pursuant to Article XIID Section 4:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable and an agency shall separate the general benefits from the special benefits conferred on a parcel."*

### **4.2 BENEFIT ANALYSIS**

Each of the improvements have been carefully reviewed by the City and the corresponding assessments have been proportionately spread to each parcel based on special benefits received from the improvements as determined at the time the District was established.

**General Benefits** — In reviewing each of the District improvements, the proximity of those improvements to both properties within the District and those outside the District as well as the reasons for installing and constructing such improvements, it is evident that the improvements are solely the result of developing properties within the District and the ongoing maintenance and operation of these improvements will directly affect the properties within the District. Although the improvements include public areas, easements, right-of-ways and other amenities available or visible to the public at large, the construction and installation of these improvements were only necessary for the development of properties within the District and were not required nor necessarily desired by any properties or developments outside the District boundary and any public access or use of the improvements by others is incidental. Therefore, it has been determined that the improvements and the ongoing maintenance, servicing and operation of those improvements provide no measurable general benefit to properties outside the District or to the public at large, but clearly provide distinct and special benefits to properties within the District.

**Special Benefits** — The method of apportionment (method of assessment) established herein is based on the premise that each assessed parcel within the District receives special benefits from the improvements and the desirability and security of those properties is enhanced by the presence of

public lighting in close proximity to those properties.

The special benefits of street lighting and other public lighting facilities are the convenience, safety, and security of property, improvements, and goods. Specifically:

- 1) Enhanced deterrence of crime and the aid to police protection.
- 2) Increased nighttime safety on roads, streets and public areas.
- 3) Improved ability of pedestrians and motorists to see.
- 4) Improved ingress and egress to property.
- 5) Reduced vandalism and other criminal act and damage to improvements or property.
- 6) Improved traffic circulation and reduced nighttime accidents and personal property loss.

The preceding special benefits contribute to the aesthetic value and desirability of each of the assessed parcels within the District and thereby provide a special enhancement of the properties. Furthermore, it has been determined that the lack of funding to properly service and maintain the District improvements would have a negative impact on the properties within the District.

All of the preceding special benefits contribute to a specific enhancement and desirability of each of the assessed parcels within the District.

**Non-Assessable Properties** — Within the boundaries of the District, there are several types of properties that are considered to receive no special benefit from the District improvements and are therefore not assessed. These parcels include:

- 1) Publicly owned parcels that are reserved as Public Open Space or are developed as City Parks for active recreation and are maintained and serviced by the District;
- 2) Publicly owned wetland parcels;
- 3) Certain Public Utility parcels;
- 4) Privately owned open space parcels; and
- 5) Privately owned "sliver" parcels that have resulted from a lot line adjustment with an adjacent larger parcel. The adjacent larger parcel, of which these "sliver" parcels are a part, are assessed at the Residential Zone rate.

#### **4.3 ASSESSMENT METHODOLOGY**

The special benefits received by each parcel within the District and each parcel's proportional annual assessment are calculated on the basis of a formula known as Equivalent Dwelling Units. The Equivalent Dwelling Unit (EDU) method of apportionment establishes a proportional benefit relationship between the various parcels within the District and the improvements maintained by the District. The typical single family residential parcel is assigned 1.0 Equivalent Dwelling Unit (EDU) since it represents more than 85% of the total parcels within the District.

EDU's are assigned to the other land uses based upon the property's development status, type of development (County of Alameda land use code) and property size as shown in the table below.

<b>Property Type</b>	<b>EDU Factor</b>	<b>Basis</b>
Single-Family Residential (SFR)	1.00	Parcel
Commercial	5.50	Acre
Exempt, Common Open Space, Public Land	0.00	Parcel

**Single-Family Residential (SFR)** — (County land use 1x, 2x, 7x) This land use identifies properties that are developed for single-family residential use and are assigned a factor of 1.00 EDU per parcel. This is the base value that all other land use types are compared and weighted against (i.e. Equivalent Dwelling Unit EDU). This land use classification may include, but is not limited to lots or parcels identified as single-family residential homes, condominium, vacant residential land zoned for four units or less, planned development (tract or townhouse type), and modular/manufactured single-family residential unit. Developed apartments are assigned a factor of 1.00 EDU per dwelling unit. Parcels with a vacant apartment land use are treated like commercial and assessed 5.50 EDU per acre.

**Commercial** — (County land use 3x, 8x, 9x) This land use identifies properties that are considered improved commercial use and are assigned a factor of 5.50 EDU per gross acre. This land use classification may include, but is not limited to, lots or parcels identified as car washes, commercial garages, automotive dealerships, parking lots, parking garages service stations, funeral homes, nursing or boarding homes, hospitals, hotels/motels, banks, medical-dental, single and multi-story office buildings, bowling alleys, theaters, vacant commercial land, department stores, discount stores, restaurants, shopping centers, supermarkets, commercial or industrial condominium prior to sale of one unit, and miscellaneous commercial.

**Common Open Space** — (County land use 0, 03-05, 65) This land use identifies properties that are exempt from assessment and are assigned 0.00 EDU. This land use classification may include, but is not limited to, lots or parcels identified as exempt public agencies, property leased or owned by public utilities, cemeteries, and planned development common areas.

The following formulas are used to calculate each property's assessment:

$$\text{Total Balance to Levy} / \text{Total EDUs} = \text{Levy per EDU (Rate)}$$

$$\text{Parcel EDU} \times \text{Levy per EDU} = \text{Parcel Levy Amount}$$

## **5 ASSESSMENT ROLL**

The proposed assessment and the amount of the assessment apportioned to each lot or parcel, as shown on the latest roll at the Assessor's Office, are contained in the Assessment Roll on file in the Office of the City Clerk of the City of Dublin, which is incorporated herein by reference.

The description of each lot or parcel is part of the records of the Assessor of the County of Alameda and those records are, by reference, made part of this report. The assessments shown will be submitted to the County Auditor/Controller, and included on the property tax roll for each parcel shown in the assessment roll for fiscal year 2016-17.

Parcel identification, the lines and dimensions of each lot, parcel and subdivision of land within the District, are inclusive of the parcels as shown on the Alameda County Assessor's Parcel Maps as they existed at the time of the passage of the Resolution of Intention, and shall include subsequent subdivisions, lot line adjustments or parcel changes therein. Reference is hereby made to the Alameda County Assessor's maps for a detailed description of the lines and dimensions of each lot and parcel of land within the District.



## APPENDIX A – DISTRICT BOUNDARY MAP



